

# Memorandum

MIAMI-DADE  
COUNTY

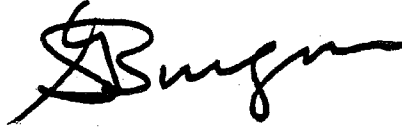
**Date:** April 9, 2007

RCA

**To:** Honorable Chairman Bruno A. Barreiro  
and Members, Board of County Commissioners

Supplement to  
Agenda Item No. 2(H)

**From:** George M. Burgess  
County Manager



**Subject:** Countywide In-Kind Reserve Request Recommendation

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## Recommendation

The Office of Strategic Business Management (OSBM) has reviewed the attached in-kind request and recommends for the item to move forward to the Board of County Commissioners for consideration. The district specific in-kind reserve balance allows for the funding of this request.

## Background

A retroactive waiver for in-kind services is being requested by a not-for-profit organization American Cancer Society for their Relay for Life of East Kendall held on March 17-18, 2007.

In-kind services have been requested in an amount not to exceed \$1,091 from the Park and Recreation Department for stage fee rental. This event will be funded from Countywide in-kind reserve.

In FY 2006-07 the American Cancer Society has received a total of \$24,500 from the following District offices: \$5,000 from the Office of the Chair Office Funds, \$ 7,000 from District 1 Discretionary Reserve Fund, \$500 from District 4 Office Funds, \$2,000.00 from District 6 Discretionary Reserve Fund, \$5,000 from the District 10 Discretionary Reserve Fund, and \$5,000 District 12 Discretionary Reserve Fund. In addition, the Board approved In-kind services in the amount of \$716.00 through Resolution No. 88-07 from the District 1 In-kind Reserve Fund for the Relay for Life Event that took place in Miami Gardens and \$791.00 through Resolution 98-07 from the District 11 In-kind Reserve Fund for the Relay for Life Event that took place at Florida International University.

Inkind006907



MARTA - Please print +  
give 10 to each CR



### Consumer's Certificate of Exemption

Issued Pursuant to Chapter 212, Florida Statutes

DR-14  
R. 01/02

85-9012646523C-1	04/28/2004	04/30/2009	501(C)(3) ORGANIZATION
Certificate Number	Exemption Date	Expiration Date	Exempt Organization

This certifies that

AMERICAN CANCER SOCIETY FLORIDA  
DIVISION INC  
3109 W JEFFERSON AVE  
TAMPA FL 33629-5111

is exempt from the payment of Florida sales and use tax on real property rented, transient rental property rented, tangible personal property purchased or rented, or services purchased.



### Important Information for Exempt Organizations

DR-14  
R. 01/02

1. You must provide all vendors and suppliers with an exemption certificate before making tax-exempt purchases. See Rule 12A-1.039, Florida Administrative Code (FAC).
2. Your Consumer's Certificate of Exemption is to be used solely by your organization for your organization's customary nonprofit activities.
3. Purchases made by an individual on behalf of the organization are taxable, even if the individual will be reimbursed by the organization.
4. This exemption applies only to purchases your organization makes. The sale or lease to others by your organization of tangible personal property, sleeping accommodations or other real property is taxable. Your organization must register, and collect and remit sales and use tax on such taxable transactions. Note: Churches are exempt from this requirement except when they are the lessor of real property (Rule 12A-1.06, FAC).
5. It is a criminal offense to fraudulently present this certificate to evade the payment of sales tax. Under no circumstances should this certificate be used for the personal benefit of any individual. Violators will be liable for payment of the sales tax plus a penalty of 200% of the tax, and may be subject to conviction of a third degree felony. Any violation will necessitate the revocation of this certificate.
6. If you have questions regarding your exemption certificate, please contact the Exemption Unit of Central Registration at 850-487-4130. The mailing address is 5050 West Tennessee Street, Tallahassee, FL 32399-0100.

03/29/07 THU 09:13 FAX 3055825140

## AMERICAN CANCER SOCIETY

## Internal Revenue Service

Date: January 5, 2004

American Cancer Society, Inc.  
National Home Office  
% Finance  
1599 Clifton Road  
Atlanta, GA 30329-4250

Department of the Treasury  
P. O. Box 2508  
Cincinnati, OH 45201

Person to Contact:  
Stephanie Broach-Camp 31-04022  
Customer Service Specialist  
Toll Free Telephone Number:  
8:30 a.m. to 5:30 p.m. EST  
877-829-5500  
Fax Number:  
513-263-3756  
Federal Identification Number:  
13-1788491  
Group Exemption Number:  
0580

Dear Sir or Madam:

This is in response to your request of January 5, 2004 regarding a copy of your organization's group exemption letter.

In November 1942 we issued a determination letter that recognized your organization as exempt from federal income tax. Our records indicate that your organization is currently exempt under section 501(c)(3) of the Internal Revenue Code.

Based on the information supplied, we recognized the subordinates named on the list: your organization submitted an exempt from federal income tax under section 501(c)(3) of the Code. Additionally, we have classified the subordinates your organization operates, supervises, or controls, and which are covered by written notification to us, as organizations that are not private foundations because they are organizations of the type described in sections 509(a)(1) and 170(b)(1)(A)(vi) of the Code.

Donors may deduct contributions to your organization's subordinates as provided in section 170 of the Code. Requests, legacies, devises, transfers or gifts to the subordinates or for their use are deductible for federal estate and gift tax purposes if they meet the applicable provisions of sections 2055, 2506, and 2522 of the Code.

Your organization and its subordinates are required to file Form 990, *Return of Organization Exempt from Income Tax*, only if the gross receipts each year are normally more than \$25,000. If a return is required, it must be filed by the 15th day of the fifth month after the end of the organization's annual accounting period. The law imposes a penalty of \$20 a day, up to a maximum of \$10,000, when a return is filed late, unless there is reasonable cause for the delay.

Your organization and its subordinates are not required to file federal income tax returns unless subject to the tax on unrelated business income under section 511 of the Code. If subject to this tax, the organization must file an income tax return on Form 990-T, *Exempt Organization Business Income Tax Return*. In this letter, we are not determining whether any of your organization or its subordinates' present or proposed activities are unrelated trade or business as defined in section 513 of the Code.

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American Cancer Society, Inc.  
13-1786491

Unless specifically excepted, your organization and its subordinates are liable for taxes under the Federal Insurance Contributions Act (social security taxes) on remuneration of \$100 or more paid to each of its employees during a calendar year. Your organization and its subordinates are not liable for the tax imposed under the Federal Unemployment Tax Act (FUTA).

Each year, at least 90 days before the end of your organization's annual accounting period, please send the following items to the Internal Revenue Service Center at the address shown below:

1. A statement describing any changes during the year in the purposes, character, or method of operation of your organization's subordinates;
2. A list showing the names, mailing addresses (including Postal Zip Codes), actual addresses if different, and employer identification numbers of subordinates that:
  - a. Changed names or addresses;
  - b. Were deleted from the roster; or
  - c. Were added to the roster.
3. For subordinates to be added, attach:
  - a. A statement that the information on which your organization's present group exemption letter is based applies to the new subordinates;
  - b. A statement that each has given your organization written authorization to add its name to the roster;
  - c. A list of those to which the Service previously issued exemption rulings or determination letters;
  - d. A statement that none of the subordinates is a private foundation as defined in section 509(a) of the Code if the group exemption letter covers organizations described in section 501(c)(3);
  - e. The street address of subordinates where the mailing address is a P.O. Box; and

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American Cancer Society, Inc.  
13-1788421

1. The information required by Revenue Procedure 75-50, 1975-2 C.B. 587 for each subordinate that is a school claiming exemption under section 501(c)(3). Also include any other information necessary to establish that the school is complying with the requirements of Revenue Ruling 71-447, 1971-2 C.B. 230. This is the same information required by Schedule A, Form 1023, Application for Recognition of Exemption Under Section 501(c)(3) of the Internal Revenue Code.
4. If applicable, a statement that your organization's group exemption status did not change since the previous report.

The above information should be sent to the following address:

Internal Revenue Service Center  
Attn: Entity Control Unit  
Ogden, UT 84408

Section 6104 of the Internal Revenue Code requires you to make your organization's annual return available for public inspection without charge for three years after the due date of the return. The law also requires organizations that received recognition of exemption on July 15, 1997, or later, to make available for public inspection a copy of the exemption application, any supporting documents and the exemption letter to any individual who requests such documents in person or in writing. Organizations that received recognition of exemption before July 15, 1997, and had a copy of their exemption application on July 15, 1997, are also required to make available for public inspection a copy of the exemption application, any supporting documents and the exemption letter to any individual who requests such documents in person or in writing. For additional information on disclosure requirements, please refer to Internal Revenue Bulletin 1997-17.

If you have any questions, please call us at the telephone number shown in the heading of this letter.

Sincerely,

*Donna Carlisle*

Donna Carlisle, Acting Director, TE/GE:  
Customer Account Services